

AMENDMENT NO. _____

Signature of Sponsor

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 0279

House Bill No. 0322

by deleting all of the language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-4-719, is amended by adding the following as a new subsection (b) and relettering the subsequent subsections accordingly:

(b)(1) In addition to all other available methods of collection, the county clerk, in the case of taxes owed the county, and the proper city tax collector, in cases of taxes owed to a municipality under this part, may retain by written contract an attorney or agent to collect or to institute proceedings to collect delinquent business taxes, interest and penalties upon such terms as the county clerk or city tax collector deems appropriate. The costs of collection, including, but not limited to, the court costs and the reasonable compensation for the attorney or agent, as approved by the court, are the responsibility of the delinquent taxpayer. The court shall disburse any taxes collected to the appropriate county clerk or city tax collector, and the county clerk or city tax collector shall disburse such taxes according to the disbursement formula established by law.

(2) The county clerk, in the case of taxes owed the county, and the proper city tax collector, in cases of taxes owed to a municipality under this part, shall notify the taxpayer by mail to the taxpayer's last known address fifteen (15) days prior to turning delinquent taxes over to an attorney or agent retained for

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collection or instituting proceedings to collect such taxes. The notice shall state that the tax is delinquent and if not paid within ten (10) days will be subject to additional costs of collection including court costs. The notice shall also include the rate of penalty and interest.

(3) If the clerk or tax collector retains an attorney or agent to assist in the collection of taxes imposed by this part, the attorney or agent is deemed to be a tax collector for the purpose of having access to all statements, reports or returns of a taxpayer and is subject to §67-4-722.

(4) This subsection is local in effect and shall be implemented in a particular county only upon the adoption of a resolution by a two-thirds vote of the county legislative body.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.